

House Bill 852

By: Representative Carter of the 159<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

To amend an Act providing a homestead exemption from Effingham County School District ad valorem taxes of \$10,000.00 for residents of said district who are 65 years of age or over, approved March 20, 1990 (Ga. L. 1990, p. 4035), so as to increase the amount of the exemption; to provide for definitions; to specify the terms and conditions of the exemption and the procedures relating thereto; to provide for applicability; to provide for a referendum, effective dates, and automatic repeal; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

**SECTION 1.**

An Act providing a homestead exemption from Effingham County School District ad valorem taxes of \$10,000.00 for residents of said district who are 65 years of age or over, approved March 20, 1990 (Ga. L. 1990, p. 4035), is amended by revising Section 1 to read as follows:

"SECTION 1.

(a) As used in this section, the term:

(1) 'Ad valorem taxes for educational purposes' means all ad valorem taxes for educational purposes levied by, for, or on behalf of the Effingham County school district, including, but not limited to, ad valorem taxes to pay interest on and to retire county school district bonded indebtedness.

(2) 'Homestead' means homestead as defined and qualified in Code Section 48-5-40 of the O.C.G.A.

(3) 'Senior citizen' means a person who is 65 years of age or over on or before January 1 of the year in which application for the exemption under this Act is made.

(b) Each resident of the Effingham County school district who is a senior citizen is granted an exemption on that person's homestead from all Effingham County school district ad valorem taxes for educational purposes in the amount of \$30,000.00 of the assessed value of

1 that homestead. The value of that property in excess of such exempted amount shall remain  
2 subject to taxation.

3 (c) Any senior citizen who, as of December 31, 2007, had applied for and was eligible to  
4 receive the homestead exemption that was provided under previous provisions of this section  
5 as it existed on said date shall instead be eligible automatically for the exemption granted by  
6 this section without applying therefor. Otherwise, a person shall not receive the homestead  
7 exemption granted by subsection (b) of this section unless the person or person's agent files  
8 an application with the tax commissioner of Effingham County giving the person's age and  
9 such additional information relative to receiving such exemption as will enable the tax  
10 commissioner to make a determination regarding the initial and continuing eligibility of such  
11 owner for such exemption. The tax commissioner shall provide application forms for this  
12 purpose.

13 (d) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of  
14 the O.C.G.A., as amended. The exemption shall be automatically renewed from year to year  
15 as long as the owner occupies the residence as a homestead. After a person has filed the  
16 proper application as provided in subsection (c) of this section, it shall not be necessary to  
17 make application thereafter for any year, and the exemption shall continue to be allowed to  
18 such person. It shall be the duty of any person granted the homestead exemption under this  
19 section to notify the tax commissioner of Effingham County in the event that person for any  
20 reason becomes ineligible for that exemption.

21 (e) The exemption granted by subsection (b) of this section shall not apply to or affect any  
22 state ad valorem taxes, county ad valorem taxes for county purposes, municipal ad valorem  
23 taxes for municipal purposes, or independent school district ad valorem taxes for educational  
24 purposes. The homestead exemption granted by subsection (b) of this section shall be in  
25 addition to and not in lieu of any other homestead exemption applicable to Effingham County  
26 school district ad valorem taxes for educational purposes.

27 (f) The exemption granted by this section shall apply to all taxable years beginning on or  
28 after January 1, 2008."

## 29 **SECTION 2.**

30 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the election  
31 superintendent of Effingham County shall call and conduct an election as provided in this  
32 section for the purpose of submitting this Act to the electors of the Effingham County school  
33 district for approval or rejection. The election superintendent shall conduct that election on  
34 the Tuesday after the first Monday in November, 2007, and shall issue the call and conduct  
35 that election as provided by general law. The election superintendent shall cause the date and  
36 purpose of the election to be published once a week for two weeks immediately preceding

the date thereof in the official organ of Effingham County. The ballot shall have written or printed thereon the words:

"( ) YES Shall the Act be approved which provides a homestead exemption from Effingham County school district ad valorem taxes for educational purposes ( ) NO in the amount of \$30,000.00 of the assessed value of the homestead for residents of that school district who are 65 years of age or over?"

All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on such question are for approval of the Act, Section 1 of this Act shall become of full force and effect on January 1, 2008. If the Act is not so approved or if the election is not conducted as provided in this section, Section 1 of this Act shall not become effective and this Act shall be automatically repealed on the first day of January immediately following that election date. The expense of such election shall be borne by Effingham County. It shall be the election superintendent's duty to certify the result thereof to the Secretary of State.

### SECTION 3.

Except as otherwise provided in Section 2 of this Act, this Act shall become effective upon its approval by the Governor or upon its becoming law without such approval.

### SECTION 4.

All laws and parts of laws in conflict with this Act are repealed.